

# Exhibit 130

**From:** Richard Markowitz </O=OEXCH029/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=RMARKOWITZ@ARGREC37>  
**To:** Matthew Stein; John H. van Merkensteijn, III; Jérôme LHOTE; Adam Larosa  
**Sent:** 5/3/2012 8:48:50 AM  
**Subject:** Fwd: Partial Responses

Link to translation of German tax code that is referenced in questions for Ezra.

Also, a call with the German tax lawyer has been set for next Tuesday morning at 8:15 am.

MBJ will be joining.

Richard Markowitz  
 Argre Management LLC

Begin forwarded message:

**From:** Raj Shah <[Raj.Shah@solo.com](mailto:Raj.Shah@solo.com)>  
**Date:** May 3, 2012 6:17:58 AM EDT  
**To:** "Ben-Jacob, Michael'" <[Michael.Ben-Jacob@kayescholer.com](mailto:Michael.Ben-Jacob@kayescholer.com)>, Sanjay Shah <[Sanjay.Shah@solo.com](mailto:Sanjay.Shah@solo.com)>  
**Cc:** Richard Markowitz <[rmarkowitz@argremgt.com](mailto:rmarkowitz@argremgt.com)>, Graham Horn <[Graham.Horn@solo.com](mailto:Graham.Horn@solo.com)>  
**Subject: RE: Partial Responses**

Thank you Michael.

As to question 4, Acupay have informed me that the references to the Revenue Code are indeed references to German statute. The following link provides an English translation of the relevant statute :

[http://www.gesetze-im-internet.de/englisch\\_ao/index.html](http://www.gesetze-im-internet.de/englisch_ao/index.html)

I expect to be able to speak with Martin Krause on Monday.

Kind regards,  
 Raj

---

**From:** Ben-Jacob, Michael [mailto:[Michael.Ben-Jacob@kayescholer.com](mailto:Michael.Ben-Jacob@kayescholer.com)]  
**Sent:** 03 May 2012 00:45  
**To:** Sanjay Shah; Raj Shah  
**Cc:** Richard Markowitz  
**Subject:** Partial Responses

Raj and Sanjay,

Further to our conversation this morning, the following are the responses from Ezra that I can provide at the moment. Let me know if these should be modified in any way.

1. Gründungsdatum sowie Satzung der Organisation  
 Organisation's founding date as well as statutes

2. Zu welchem Zweck wurde die Organisation gegründet?  
For what purpose was the organization founded?

Response: Ezra Academy of Queens was founded to provide and does provide a 7<sup>th</sup> through 12<sup>th</sup> grade junior and senior high school level education, which serves students with limited or no Judaic studies background by offering an entrance level program in Hebrew, biblical studies and Jewish law and customs, while providing a New York State accredited program of Regents level secular courses. The school attracts students from all five boroughs of New York City, Long Island, and Westchester. The faculty consists of 28 teachers, a full time social worker, part time college counselor and part time librarian.

3. Jahresabschlüsse der Jahre 2011 (Zuflussjahr) und 2010 sowie entsprechende Geschäftsberichte  
**Annual financial statements for years 2011 and 2010 as well as the corresponding audit reports**

Response: Ezra Academy of Queens is not required to, and therefore does not, prepare annual financial statements or audited reports.

Regards.

mbj

\*\*\*

IRS CIRCULAR 230 DISCLOSURE: To ensure compliance with Treasury Department regulations, we inform you that any U.S. federal tax advice contained in this correspondence (including any attachments) is not intended or written to be used, and cannot be used for the purpose of (i) avoiding penalties that may be imposed under the U.S. Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Michael Ben-Jacob

425 Park Avenue | New York, New York 10022  
T: +1 212.836.8310 | F: +1 212.836.6310  
[michael.ben-jacob@kayescholer.com](mailto:michael.ben-jacob@kayescholer.com) | [www.kayescholer.com](http://www.kayescholer.com)

This message may contain confidential and/or legally privileged information from the law firm Kaye Scholer LLP. If delivered to anyone other than the intended recipient, please notify the sender immediately by return email or by telephone (+1 212.836.8310) and delete the message, along with any attachments, from your computer. Thank you.

\* \* \* \*

IRS CIRCULAR 230 DISCLOSURE: To ensure compliance with Treasury Department regulations, we inform you that any U.S. federal tax advice contained in this correspondence (including any attachments) is not intended or written to be used, and cannot be used for the purpose of (i) avoiding penalties that may be imposed under the U.S. Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.